

**PIERCE COUNTY FIRE PROTECTION DISTRICT NO. 24**  
**Pierce County, Washington**  
**Special Audit**  
**January 1, 1993 Through December 31, 1994**

---

**Schedule Of Findings**

---

1. The District Should Not Expend Funds That Benefit Or Support Another Taxing Or Legislative Body

During our audit of the district, we reviewed expenditures for district related costs. We found expenditures that were not for the support of the district.

Pierce County Fire Protection District No. 24 exists as a taxing jurisdiction only. Except for their fire chief, who also holds the fire chief position for the City of Bonney Lake, the district does not employ any paid personnel and has limited equipment and facilities. As a result, the district contracts annually with the City of Bonney Lake for fire prevention, suppression, and medical aid services to the area within the boundaries of the district. According to the contract, the negotiated amount represents the district's share of the annual operational costs of the city's fire department. The negotiated contract amounts were \$61,425 in 1993 and \$90,821 in 1994.

During our audit, we noted district expenditures that did not support or benefit the taxing district of Fire District No. 24. In addition, the district paid the following fire department expenses in excess of the negotiated contract amounts as follows:

	<u>Negotiated Contract</u>	<u>Excess</u>	<u>Total</u>
1993	\$61,425	\$ 90,398	\$151,823
1994	\$90,821	\$137,257	\$228,078

RCW 43.09.210 states in part:

No department, public improvement, undertaking, institution, or public service industry shall benefit in any financial manner whatever by an appropriation or fund made for the support of another.

By paying expenses in excess of the contacted amount, district moneys were used to subsidize the cost of the City of Bonney Lake fire department operations.

The district does not consider the additional expenses as benefitting or supporting another taxing district because the taxpayers of the district receive services from the city fire department.

We recommend:

- a. The district revise future interlocal agreement contracts to reflect the actual costs for fire prevention, suppression, and medical aid services provided to the district by the city.
- b. The district revise control procedures over unanticipated operational costs by requiring any increase in the contract be authorized by amending the interlocal agreement contract.
- c. In the future, the district pay only those expenses that benefit Fire Protection District No. 24.